

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF ALABAMA**

**IMPORTANT ADDRESSES**

When filing new petitions:

1. If you believe there will be assets for distribution to creditors, include this address on the matrix:

State of Alabama  
Department of Revenue/Legal Division  
P.O. Box 320001  
Montgomery, AL 36130

2. If you have listed Sears, Roebuck as a creditor in a Chapter 11, Chapter 12, or Chapter 13 case, include the following:

Sears Nat'l Bankruptcy 13 Center  
45 Congress Street  
Salem, MA 01970-5579

If you have listed Sears, Roebuck as a creditor in a Chapter 7 case, include the following:

Sears Recovery Department  
5400 University Ste A  
West Des Moines, IA 50265

3. If you have listed McRae's Department Store as a creditor, add:

McRae's Collection Department  
P.O. Box 10327  
Jackson, MS 39289

4. If you have listed J.C. Penney Company, Inc., as a creditor, add:

J.C. Penney Company  
Bankruptcy Dept.  
P.O. Box 533  
Dallas, TX 75221

5. If you have listed T-Mobile, as a creditor, add:

T-Mobile, Bankruptcy  
P.O. Box 37380  
Albuquerque, NM 87176

6. For all chapters, use the following addresses:

Internal Revenue Service  
600 South Maestri Place, Stop 31  
New Orleans, La 70130

Internal Revenue Service  
C/O U.S. Attorney's Office  
63 South Royal Street, Suite 600  
Mobile, AL 33602